

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims, including those in the First Preliminary Amendment, in the application:

**Listing of Claims:**

Claim 1 (canceled).

Claim 2 (currently amended): A ~~manufacturing~~ method of manufacturing a Ta sputtering target in which a Ta ingot or billet formed by melting and casting is subject to forging, annealing, and rolling processing ~~and the like~~ to prepare a sputtering target, wherein the ingot or billet is forged during said forging processing and thereafter subject to recrystallization annealing at a temperature of 1373K to 1673K during said annealing processing, and said forging processing and said recrystallization annealing at a temperature of 1373K to 1673K are repeated at least twice so to make an average crystal grain diameter of the target a fine crystal grain size of 80  $\mu$ m or less.

Claims 3-10 (canceled).

Claim 11 (new): A method according to claim 2, wherein recrystallization annealing conducted after at least one of said forging and rolling processing is performed at a temperature between recrystallization starting temperature and 1373K.

Claim 12 (new): A method according to claim 11, wherein, after final rolling processing, recrystallization annealing is performed at a temperature between recrystallization

starting temperature and 1373K, and finish processing is further performed to obtain a target shape.

Claim 13 (new): A method according to claim 12, wherein, after said rolling processing, crystal homogenization annealing or stress relieving annealing is performed.

Claim 14 (new): A method according to claim 13, wherein said fine crystal grain size is made to be 30 to 60  $\mu\text{m}$ .

Claim 15 (new): A method according to claim 14, wherein the target has no uneven macro structure in the form of streaks or aggregates on a surface or inside the target.

Claim 16 (new): A method according to claim 2, wherein, after said rolling processing, recrystallization annealing is performed at a temperature between recrystallization starting temperature and 1373K, and finish processing is further performed to obtain a target shape.

Claim 17 (new): A method according to claim 2, wherein, after said rolling processing, crystal homogenization annealing or stress relieving annealing is performed.

Claim 18 (new): A method according to claim 2, wherein said fine crystal grain size is made to be 30 to 60  $\mu\text{m}$ .

Claim 19 (new): A method according to claim 2, wherein the target has no uneven macro structure in the form of streaks or aggregates on a surface or inside the target.

Claim 20 (new): A manufacturing method of a Ta sputtering target in which a Ta ingot or billet formed by melting and casting is subject to forging, annealing, and rolling processing to prepare a sputtering target, wherein the ingot or billet is forged during said forging processing and thereafter subject to recrystallization annealing at a temperature of 1373K to 1673K during said annealing processing so to make an average crystal grain diameter of the target a fine crystal grain size of 80  $\mu\text{m}$  or less.

Claim 21 (new): A method according to claim 20, wherein said average crystal grain diameter of the target is made to be a fine crystal grain size of 30 to 60  $\mu\text{m}$ .

Claim 22 (new): A method according to claim 21, wherein the target has no uneven macro structure in the form of streaks or aggregates on a surface or inside the target.

Claim 23 (new): A method according to claim 20, wherein the target has no uneven macro structure in the form of streaks or aggregates on a surface or inside the target.

Claim 24 (new): A Ta sputtering target prepared by a process comprising the steps of:  
forming a Ta ingot or billet by melting and casting; and  
forging, annealing, and rolling the ingot or billet to prepare a sputtering target;  
said annealing step is a recrystallization annealing step conducted after said  
forging step at a temperature of 1373K to 1673K;

wherein said target has no uneven macro structure in the form of streaks or aggregates on a surface of said target and inside of said target.

Claim 25 (new): A Ta sputtering target according to claim 24, wherein said forging and recrystallization annealing steps are repeated at least twice.

Claim 26 (new): A Ta sputtering target according to claim 24, further comprising, after at least one of said forging and rolling steps, at least one additional recrystallization annealing step performed at a temperature between a recrystallization starting temperature and 1373K.

Claim 27 (new): A Ta sputtering target according to claim 24, wherein, after said rolling step, recrystallization annealing is performed at a temperature between a recrystallization starting temperature and 1373K, and finish processing is further performed to obtain a target shape.

Claim 28 (new): A Ta sputtering target according to claim 24, wherein, after said rolling step, crystal homogenization annealing or stress relieving annealing is performed.

Claim 29 (new): A Ta sputtering target according to claim 24, wherein said fine crystal grain size is 30 to 60  $\mu\text{m}$ .